

1730 Franchise Tax Board

The mission of the Franchise Tax Board is to collect the proper amount of tax revenue, and operate other programs as defined by statute; serve the public by continually improving the quality of its products and services; and perform in a manner warranting the highest degree of public confidence in its integrity, efficiency and fairness.

3-YR EXPENDITURES AND PERSONNEL YEARS

	Personnel Years			Expenditures		
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
10 Tax Programs	4,918.2	4,889.5	4,715.3	\$450,068	\$538,551	\$549,059
20 Homeowners and Renters Assistance	3.7	-	-	867	-	-
30 Political Reform Audit	14.3	16.5	16.5	1,278	1,610	-
50 Department of Motor Vehicles Collections Program	65.4	81.1	81.1	6,382	8,388	8,676
60 Court Collection Program	98.0	100.2	100.2	8,964	11,294	11,539
70 Contract Work	43.1	62.2	62.2	4,038	13,996	14,055
80.01 Administration	288.8	284.6	284.6	23,274	28,263	28,263
80.02 Distributed Administration	-	-	-	-23,274	-28,263	-28,263
95 Lease Revenue Bond Payments	-	-	-	3,078	3,147	3,149
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	5,431.5	5,434.1	5,259.9	\$474,675	\$576,986	\$586,478
FUNDING				2009-10*	2010-11*	2011-12*
0001 General Fund				\$451,283	\$542,202	\$551,099
0044 Motor Vehicle Account, State Transportation Fund				2,218	2,913	3,014
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				4,164	5,475	5,662
0122 Emergency Food Assistance Program Fund				6	6	6
0200 Fish and Game Preservation Fund				11	13	14
0242 Court Collection Account				8,964	11,294	11,539
0803 State Children's Trust Fund				9	11	12
0823 California Alzheimer's Disease and Related Disorders Research Fund				8	11	12
0886 California Seniors Special Fund				1	4	4
0945 California Breast Cancer Research Fund				7	7	7
0974 California Peace Officer Memorial Foundation Fund				3	5	5
0979 California Firefighters' Memorial Fund				4	7	7
0983 California Fund for Senior Citizens				6	7	7
0995 Reimbursements				7,961	14,995	15,054
8022 California Military Family Relief Fund				6	6	6
8047 California Sea Otter Fund				6	6	6
8053 ALS/Lou Gehrig's Disease Research Fund				4	6	6
8054 California Cancer Research Fund				6	6	6
8055 Municipal Shelter Spay-Neuter Fund				5	6	6
8056 California Ovarian Cancer Research Fund				3	6	6
TOTALS, EXPENDITURES, ALL FUNDS				\$474,675	\$576,986	\$586,478

Budget year amount for the Political Reform Audit program is funded in item 8640-001-0001 (Political Reform Act of 1974) in the amount of \$1.592 million. Fund 1730-001-0167 (Delinquent Tax Collection Fund) is reimbursed by the General Fund. FY 09/10 (\$266,000), FY 10/11 (\$404,000), and FY 11/12 (\$404,000) expenditures are included in the General Fund totals.

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Section 15700.

PROGRAM AUTHORITY

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

10-Tax Program:

Government Code Sections 15700-15702; Revenue and Taxation Code Sections 17001-18180, 18401-19802, 21001-21027, 23001-25141, 38001-38021.

20-Homeowners and Renters Assistance:

Government Code Sections 15700-15702; Revenue and Taxation Code Sections 20501-20564, 20641-20646.

30-Political Reform Audit:

Government Code Sections 90000-90007.

50-DMV Collections:

Revenue and Taxation Code Sections 10876-10878.

60-Court Collection Program:

Revenue and Taxation Code Sections 19280-19283.

MAJOR PROGRAM CHANGES

- The Governor's Budget provides \$3.2 million and 34 positions for discretionary workload in the Audit Program. This will result in General Fund revenues of \$6.5 million in 2011-12, increasing to \$13 million in subsequent years.
- The Governor's Budget provides \$1.3 million and 3 positions for the Financial Institutions Records Match program, under which financial institutions will establish a quarterly records match process between their customer records and the Franchise Tax Board's records of delinquent taxpayers. This program will result in General Fund revenues of \$30 million in 2011-12.
- The Governor's Budget provides \$500,000 and 5 positions for a Voluntary Compliance Initiative to reduce abusive tax shelters and other tax avoidance transactions. The Initiative will result in net General Fund revenues of \$220 million through 2011-12.
- The Governor's Budget provides \$4.7 million for upgrades to the Franchise Tax Board's mainframe central processing unit. These upgrades are necessary to ensure continued rapid processing of tax returns and related information.

DETAILED BUDGET ADJUSTMENTS

	2010-11*			2011-12*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Mainframe Replacement for Workload Growth	\$-	\$-	-	\$4,384	\$316	-
• Audit Workload Growth	-	-	-	3,206	-	31.6
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$7,590	\$316	31.6
Other Workload Budget Adjustments						
• Full year Costs of Previously Approved BCPs	\$-	\$-	-	\$11,843	\$-	-
• Control Section 3.60 Adjustment in Accordance with BL 10-32	8,543	305	-	8,543	305	-
• Health Care Adjustments	2,108	74	-	3,614	127	-
• Price adjustment per BL 10-25	-	-	-	1,027	67	-
• Insurance Adjustment	-	-	-	4	-	-
• 2010-11 Budget Cycle Adjustment for ProRata	-	-	-	-	1,302	-
• PRA C.S. 3.60 Adjustment	24	-	-	-	-	-
• PRA Health Care Allocation (Item 9800)	9	-	-	-	-	-
• Transfer from PRA Item 8640-001-0001	1,577	-	-	-	-	-
• Removal of 2010-11 Budget Cycle Adjustment for ProRata	-	-	-	-	-1,616	-
• Lease Revenue Debt Service Adjustment	1	-	-	-1	-	-
• Removal of price adjustment per BL 10-25	-	-	-	-1,027	-67	-

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

	2010-11*			2011-12*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
• One-Time OE&E Cost Reductions	-	-	-	-6,393	-99	-
• C.S. 3.91 - Contracts and Administrative Actions	-13,877	-941	-	-8,077	-301	-
• Workforce Cap Adjustment	-8,550	-269	-7.8	-8,550	-269	-7.8
• Expiring Limited Term Positions	-	-	-	-14,838	-	-
Totals, Other Workload Budget Adjustments	-\$10,164	-\$831	-7.8	-\$13,856	-\$551	-7.8
Totals, Workload Budget Adjustments	-\$10,164	-\$831	-7.8	-\$6,266	-\$235	23.8
Policy Adjustments						
• Billable Legal Services Conversion	\$-	\$-	-	\$3,232	\$-	-
• Financial Institutions Records Match	-	-	-	1,252	-	2.8
• Voluntary Compliance Initiative	-	-	-	513	-	5.1
Totals, Policy Adjustments	\$-	\$-	-	\$4,997	\$-	7.9
Totals, Budget Adjustments	-\$10,164	-\$831	-7.8	-\$1,269	-\$235	31.7

PROGRAM DESCRIPTIONS

10 - TAX PROGRAM

The program objective is to administer the Revenue and Taxation Code by reasonably interpreting and impartially applying the legislatively enacted laws that provide a significant portion of General Fund revenue. The Franchise Tax Board is responsible for administering the Personal Income Tax and the Corporation Tax. Tax program activities include taxpayer assistance and tax return processing, filing enforcement, audit, and tax collection functions. The program also includes the collection and distribution of voluntary contributions to, and on behalf of, certain non-profit charitable organizations.

20 - HOMEOWNERS AND RENTERS ASSISTANCE PROGRAM

The program objective is to authorize partial repayment of property taxes or rent paid by eligible senior citizens, disabled, and blind individuals. Activities include designing and distributing claim forms and instructions, providing advisory services to claimants, and processing claims.

Funding for this program was suspended beginning in the 2010-11 fiscal year.

30 - POLITICAL REFORM AUDIT PROGRAM

The program objective is to determine the accuracy and completeness of political statement reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission, and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts randomly selected field audits of committees supporting and opposing political candidates and statewide measures, as well as any state or county central committee or independent committee that spends \$10,000 or more.

50 - DEPARTMENT OF MOTOR VEHICLES COLLECTION PROGRAM

The program objective is to increase collections of delinquent motor vehicle license fees, taxes, and penalties on behalf of the Department of Motor Vehicles by utilizing the same collection capabilities that are used to collect personal income tax.

60 - COURT COLLECTIONS PROGRAM

The program objective is to increase collections of delinquent fines, penalties, and orders imposed by, and on behalf of, superior, municipal, and justice courts by utilizing the same automated collection capabilities that are used to collect personal income tax.

70 - CONTRACT WORK

The program objective is to provide cost-effective goods and services to other governmental entities through contractual agreements. Such goods and services include rental space to on-site childcare and cafeteria entities, provide data processing services for other governmental entities, and delinquent debt collection services.

80 - ADMINISTRATION PROGRAM

The program objective is to provide executive leadership under the general direction of the Franchise Tax Board by directing departmental operations, developing and executing policies, making decisions concerning program operations, and ensuring that the Board's programs and services are carried out in accordance with Government Code Sections 15701 and 15702. The program also provides the Board with the personnel, administration, training, budgeting, and accounting services necessary to ensure that functions are performed with integrity, efficiency, and fairness.

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

DETAILED EXPENDITURES BY PROGRAM

		2009-10*	2010-11*	2011-12*
PROGRAM REQUIREMENTS				
10	TAX PROGRAMS			
	State Operations:			
0001	General Fund	\$446,597	\$537,446	\$547,951
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	11	13	14
0803	State Children's Trust Fund	9	11	12
0823	California Alzheimer's Disease and Related Disorders Research Fund	8	11	12
0886	California Seniors Special Fund	1	4	4
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters' Memorial Fund	4	7	7
0983	California Fund for Senior Citizens	6	7	7
0995	Reimbursements	3,386	998	998
8022	California Military Family Relief Fund	6	6	6
8047	California Sea Otter Fund	6	6	6
8053	ALS/Lou Gehrig's Disease Research Fund	4	6	6
8054	California Cancer Research Fund	6	6	6
8055	Municipal Shelter Spay - Neuter Fund	5	6	6
8056	California Ovarian Cancer Research Fund	3	6	6
	Totals, State Operations	\$450,068	\$538,551	\$549,059
ELEMENT REQUIREMENTS				
10.10	Personal Income Tax	\$297,116	\$340,389	\$344,378
	State Operations:			
0001	General Fund	293,645	339,284	343,270
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	11	13	14
0803	State Children's Trust Fund	9	11	12
0823	California Alzheimer's Disease and Related Disorders Research Fund	8	11	12
0886	California Seniors Special Fund	1	4	4
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters' Memorial Fund	4	7	7
0983	California Fund for Senior Citizens	6	7	7
0995	Reimbursements	3,386	998	998
8022	California Military Family Relief Fund	6	6	6
8047	California Sea Otter Fund	6	6	6
8053	ALS/Lou Gehrig's Disease Research Fund	4	6	6
8054	California Cancer Research Fund	6	6	6
8055	Municipal Shelter Spay - Neuter Fund	5	6	6
8056	California Ovarian Cancer Research Fund	3	6	6
10.20	Corporation Tax	\$152,893	\$198,055	\$204,574
	State Operations:			
0001	General Fund	152,893	198,055	204,574
10.25	Non-Admitted Insurance Tax	\$59	\$107	\$107

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

		<u>2009-10*</u>	<u>2010-11*</u>	<u>2011-12*</u>
State Operations:				
0001	General Fund	59	107	107
PROGRAM REQUIREMENTS				
20 HOMEOWNERS AND RENTERS ASSISTANCE				
State Operations:				
0001	General Fund	<u>\$867</u>	<u>\$-</u>	<u>\$-</u>
Totals, State Operations		\$867	\$-	\$-
PROGRAM REQUIREMENTS				
30 POLITICAL REFORM AUDIT				
State Operations:				
0001	General Fund	<u>\$1,278</u>	<u>\$1,610</u>	<u>\$-</u>
Totals, State Operations		\$1,278	\$1,610	\$-
PROGRAM REQUIREMENTS				
50 DEPARTMENT OF MOTOR VEHICLES				
COLLECTIONS PROGRAM				
State Operations:				
0044	Motor Vehicle Account, State Transportation Fund	\$2,218	\$2,913	\$3,014
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	4,164	5,475	5,662
Totals, State Operations		\$6,382	\$8,388	\$8,676
PROGRAM REQUIREMENTS				
60 COURT COLLECTION PROGRAM				
State Operations:				
0242	Court Collection Account	<u>\$8,964</u>	<u>\$11,294</u>	<u>\$11,539</u>
Totals, State Operations		\$8,964	\$11,294	\$11,539
PROGRAM REQUIREMENTS				
70 CONTRACT WORK				
State Operations:				
0995	Reimbursements	<u>\$4,038</u>	<u>\$13,996</u>	<u>\$14,055</u>
Totals, State Operations		\$4,038	\$13,996	\$14,055
PROGRAM REQUIREMENTS				
95 LEASE REVENUE BOND PAYMENTS				
State Operations:				
0001	General Fund	\$2,541	\$3,146	\$3,148
0995	Reimbursements	<u>537</u>	<u>1</u>	<u>1</u>
Totals, State Operations		\$3,078	\$3,147	\$3,149
TOTALS, EXPENDITURES				
State Operations		<u>474,675</u>	<u>576,986</u>	<u>586,478</u>
Totals, Expenditures		\$474,675	\$576,986	\$586,478

EXPENDITURES BY CATEGORY

	1 State Operations			Expenditures		
	<u>Positions/Personnel</u>	<u>Years</u>		<u>2009-10*</u>	<u>2010-11*</u>	<u>2011-12*</u>
	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>			
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	5,431.5	5,773.7	5,678.7	\$269,805	\$335,284	\$333,890
Total Adjustments	-	-	42.5	-	-10,721	2,763
Estimated Salary Savings	-	-339.6	-461.3	-	-17,121	-24,296
Net Totals, Salaries and Wages	5,431.5	5,434.1	5,259.9	\$269,805	\$307,442	\$312,357

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

1 State Operations	Positions/Personnel Years			Expenditures		
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
Staff Benefits	-	-	-	104,654	126,052	124,529
Totals, Personal Services	5,431.5	5,434.1	5,259.9	\$374,459	\$433,494	\$436,886
OPERATING EXPENSES AND EQUIPMENT				\$97,138	\$140,345	\$146,443
SPECIAL ITEMS OF EXPENSE						
Building Lease/Purchase				\$3,078	\$3,147	\$3,149
Totals, Special Items of Expense				\$3,078	\$3,147	\$3,149
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$474,675	\$576,986	\$586,478

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session	\$518,038	-	-
Adjustment per Section 3.60	784	-	-
Reduction per Section 3.90	-51,442	-	-
Adjustment per Section 4.04	-3,508	-	-
Reduction per Section 15.30	-5,638	-	-
Adjustment per Section 3.55	-472	-	-
Transfer from Item 8640-001-0001 (Political Reform Act of 1974)	1,576	-	-
Adjustment per Section 3.90	202	-	-
001 Budget Act appropriation	-	\$548,818	\$544,315
Allocation for employee compensation	-	2,117	-
Adjustment per Section 3.60	-	8,567	-
Reduction per Section 3.90	-	-8,550	-
Reduction per Control Section 3.91	-	-13,877	-
Transfer from Item 8640-001-0001 (Political Reform Act of 1974)	-	1,577	-
002 Budget Act appropriation	3,146	3,145	3,148
Adjustment per Section 4.30	-534	1	-
004 Budget Act appropriation	-	(600)	(600)
005 Budget Act appropriation (Billable Legal Services Conversion)	-	-	3,232
Revenue and Tax Code Section 19378 (Transfer to Delinquent Tax Collection Fund)	266	404	404
Totals Available	\$462,418	\$542,202	\$551,099
Unexpended balance, estimated savings	-11,135	-	-
TOTALS, EXPENDITURES	\$451,283	\$542,202	\$551,099
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,913	\$2,997	\$3,014
Allocation for employee compensation	-	8	-
Adjustment per Section 3.60	3	33	-
Reduction per Section 3.90	-200	-21	-
Reduction per Section 15.30	-28	-	-
Reduction per Control Section 3.91	-	-104	-
Adjustment per Section 3.55	-1	-	-
Totals Available	\$2,687	\$2,913	\$3,014
Unexpended balance, estimated savings	-469	-	-

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
TOTALS, EXPENDITURES	\$2,218	\$2,913	\$3,014
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,468	\$5,630	\$5,662
Allocation for employee compensation	-	15	-
Adjustment per Section 3.60	6	63	-
Reduction per Section 3.90	-372	-39	-
Reduction per Section 15.30	-15	-	-
Reduction per Control Section 3.91	-	-194	-
Adjustment per Section 3.55	-2	-	-
Totals Available	\$5,085	\$5,475	\$5,662
Unexpended balance, estimated savings	-921	-	-
TOTALS, EXPENDITURES	\$4,164	\$5,475	\$5,662
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0167 Delinquent Tax Collection Fund			
APPROPRIATIONS			
Revenue Tax Code Section 19378	\$266	\$404	\$404
TOTALS, EXPENDITURES	\$266	\$404	\$404
Less funding provided by the General Fund	-266	-404	-404
NET TOTALS, EXPENDITURES	\$-	\$-	\$-
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$13	\$13	\$14
Totals Available	\$13	\$13	\$14
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$11	\$13	\$14
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$12,141	\$11,758	\$11,539
Allocation for employee compensation	-	33	-
Adjustment per Section 3.60	18	135	-
Reduction per Section 3.90	-904	-127	-
Reduction per Section 15.30	-385	-	-
Reduction per Control Section 3.91	-	-505	-
Adjustment per Section 3.55	-4	-	-
Totals Available	\$10,866	\$11,294	\$11,539
Unexpended balance, estimated savings	-1,902	-	-
TOTALS, EXPENDITURES	\$8,964	\$11,294	\$11,539
0803 State Children's Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$12
Totals Available	\$11	\$11	\$12
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$9	\$11	\$12
0823 California Alzheimer's Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$12

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
Totals Available	\$11	\$11	\$12
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$8	\$11	\$12
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$4	\$4
Totals Available	\$4	\$4	\$4
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$1	\$4	\$4
0945 California Breast Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
TOTALS, EXPENDITURES	\$7	\$7	\$7
0974 California Peace Officer Memorial Foundation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$5	\$5
Totals Available	\$5	\$5	\$5
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$3	\$5	\$5
0979 California Firefighters' Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
Totals Available	\$7	\$7	\$7
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$4	\$7	\$7
0983 California Fund for Senior Citizens			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
Totals Available	\$7	\$7	\$7
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$6	\$7	\$7
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$7,961	\$14,995	\$15,054
8022 California Military Family Relief Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8025 California Prostate Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	-
Totals Available	\$6	\$-	\$-
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	\$-	\$-	\$-
8035 California Sexual Violence Victim Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	-
Totals Available	\$6	\$-	\$-
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	\$-	\$-	\$-

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
8036 California Colorectal Cancer Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	-
Totals Available	\$6	\$-	\$-
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	\$-	\$-	\$-
8037 Veterans' Quality of Life Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	-
Totals Available	\$6	\$-	\$-
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	\$-	\$-	\$-
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8053 ALS/Lou Gehrig's Disease Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$4	\$6	\$6
8054 California Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8055 Municipal Shelter Spay-Neuter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$5	\$6	\$6
8056 California Ovarian Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$3	\$6	\$6
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$474,675	\$576,986	\$586,478

FUND CONDITION STATEMENTS

	2009-10*	2010-11*	2011-12*
0167 Delinquent Tax Collection Fund ^s			
BEGINNING BALANCE	-	-	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
1730 Franchise Tax Board (State Operations)	\$266	\$404	\$404
Expenditure Adjustments:			
1730 Franchise Tax Board			
Less funding provided by the General Fund (State Operations)	-266	-404	-404

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

	2009-10*	2010-11*	2011-12*
Total Expenditures and Expenditure Adjustments	-	-	-
FUND BALANCE	-	-	-
0242 Court Collection Account ^s			
BEGINNING BALANCE	\$178	\$2,300	\$2,229
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161000 Escheat of Unclaimed Checks & Warrants	17	1	1
161900 Other Revenue - Cost Recoveries	70,290	69,900	69,900
Total Revenues, Transfers, and Other Adjustments	\$70,307	\$69,901	\$69,901
Total Resources	\$70,485	\$72,201	\$72,130
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	8	19	60
1730 Franchise Tax Board (State Operations)	8,964	11,294	11,539
8880 Financial Information System for California (State Operations)	-	9	50
9901 Various Departments (Local Assistance)	59,213	58,650	58,650
Allocations to Counties			
Total Expenditures and Expenditure Adjustments	\$68,185	\$69,972	\$70,299
FUND BALANCE	\$2,300	\$2,229	\$1,831
Reserve for economic uncertainties	2,300	2,229	1,831

CHANGES IN AUTHORIZED POSITIONS

	Positions/Personnel Years			Expenditures		
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
Totals, Authorized Positions	5,431.5	5,773.7	5,678.7	\$269,805	\$335,284	\$333,890
PLP Adjustments	-	-	-	-	-10,721	-
Proposed New Positions:				Salary Range		
Executive/Administration Division:						
Personnel Specialist (LT pos exp. 6/30/14)	-	-	1.0	2,993-3,640	-	40
Audit Division:						
Administrator III (LT pos exp. 6/30/13)	-	-	1.0	6,779-7,847	-	88
Program Spec III (LT pos exp. 6/30/13)	-	-	1.0	6,779-7,842	-	88
Administrator II (LT pos exp. 6/30/14)	-	-	1.0	5,573-7,113	-	81
Program Spec II (LT pos exp. 6/30/13)	-	-	1.5	5,573-7,114	-	114
Administrator I (LT pos exp. 6/30/14)	-	-	2.0	5,076-6,476	-	144
Office Tech Gen (LT pos exp. 6/30/14)	-	-	1.0	2,638-3,209	-	35
Assoc Tax Auditor (25 LT pos exp. 6/30/14) (1 LT pos exp. 6/30/13)	-	-	26.0	4,619-5,897	-	1,698
Tax Technician (LT pos exp. 6/30/13)	-	-	1.0	2,495-3,034	-	33
Temporary Help	-	-	1.0	-	-	18
Legal:						
Tax Counsel III Spec (LT pos exp. 6/30/14)	-	-	1.0	7,682-9,478	-	103
Finance and Executive Services Division:						
Accounting Officer Specialist (LT pos exp. 6/30/14)	-	-	1.0	3,841-4,670	-	51
Technology Services Division:						
Staff Info Sys Analyst Spec	-	-	2.0	5,065-6,466	-	138
Staff Prog Analyst Spec	-	-	1.0	5,065-6,466	-	69
Assoc Info Systems Analyst (LT pos exp. 6/30/14)	-	-	1.0	4,619-5,897	-	63
Totals, Proposed New Positions	-	-	42.5	\$-	\$-	\$2,763

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

	Positions/Personnel Years			Expenditures		
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
Total Adjustments	-	-	42.5	\$-	-\$10,721	\$2,763
TOTALS, SALARIES AND WAGES	5,431.5	5,773.7	5,721.2	\$269,805	\$324,563	\$336,653

* Dollars in thousands, except in Salary Range.